

Form F-66 (IA-2) (6-11-2014)					
STATE OF IOWA 2014 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014 CITY OF AMES , IOWA DUE: December 1, 2014		16208500100000 City of Ames, Iowa 515 Clark Avenue, P.O. Box 811 Ames, IA 50010-0811 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		25,156,128		25,156,128	25,199,952
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		25,156,128		25,156,128	25,199,952
Delinquent property taxes		1,927		1,927	0
TIF revenues		10,456		10,456	10,866
Other city taxes		8,586,504	0	8,586,504	8,381,067
Licenses and permits		1,899,285	22,369	1,921,654	1,697,200
Use of money and property		695,192	26,768,406	27,463,598	14,988,972
Intergovernmental		10,658,993	10,442,288	21,101,281	25,291,571
Charges for fees and service		3,344,932	256,814,457	260,159,389	265,870,351
Special assessments		199,150	0	199,150	247,348
Miscellaneous		915,903	3,385,405	4,301,308	2,051,180
Other financing sources		11,205,297	6,997,169	18,202,466	25,917,843
Total revenues and other sources		62,673,767	304,430,094	367,103,861	369,656,350
Expenditures and Other Financing Uses					
Public safety		15,753,482	0	15,753,482	16,358,032
Public works		5,438,895	0	5,438,895	5,552,202
Health and social services		1,060,788	0	1,060,788	1,201,022
Culture and recreation		6,957,635	0	6,957,635	7,321,778
Community and economic development		2,909,989	0	2,909,989	3,836,100
General government		2,485,824	0	2,485,824	2,565,479
Debt service		10,082,599	0	10,082,599	10,082,599
Capital projects		24,184,671	0	24,184,671	48,725,624
Total governmental activities expenditures		68,873,883	0	68,873,883	95,642,836
Business type activities		0	245,545,385	245,545,385	294,703,836
Total ALL expenditures		68,873,883	245,545,385	314,419,268	390,346,672
Other financing uses, including transfers out		10,636,896	2,560,867	13,197,763	14,249,814
Total ALL expenditures/And other financing uses		79,510,779	248,106,252	327,617,031	404,596,486
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-16,837,012	56,323,842	39,486,830	-34,940,136
Beginning fund balance July 1, 2013		65,362,805	486,089,500	551,452,305	551,452,305
Ending fund balance June 30, 2014		48,525,793	542,413,342	590,939,135	516,512,169
Note - These balances do not include \$ 19,779,208 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 357,602 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 62,260,000	Other long-term debt		\$ 9,453,122
Revenue debt		\$ 86,330,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 176,836,768
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF AMES			<div><input checked="" type="checkbox"/> GAAP</div> <div><input type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	15,071,976	1,745,338		8,338,814	0	0	25,156,128			25,156,128	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	15,071,976	1,745,338		8,338,814	0	0	25,156,128		T01	25,156,128	4
5	Delinquent property taxes	1,154	134		639	0	0	1,927		T01	1,927	5
6	Total property tax	15,073,130	1,745,472		8,339,453	0	0	25,158,055			25,158,055	6
7	TIF revenues			10,456				10,456		T01	10,456	7
	Other city taxes											
8	Utility tax replacement excise taxes	38,697	4,482	0	21,413	0	0	64,592		T15	64,592	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	24,452	2,849	0	13,526	0	0	40,827	0	T19	40,827	12
13	Hotel/motel tax	1,832,470	0	0	0	0	0	1,832,470	0	T19	1,832,470	13
14	Other local option taxes	0	6,648,615	0	0	0	0	6,648,615	0	T09	6,648,615	14
15	TOTAL OTHER CITY TAXES	1,895,619	6,655,946	0	34,939	0	0	8,586,504	0		8,586,504	15
16	Section B - LICENSES AND PERMITS	1,899,285	0	0	0	0	0	1,899,285	22,369	T29	1,921,654	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	205,967	37,379	-1,049	42,983	124,346	10,160	419,786	26,138,195	U20	26,557,981	18
19	Rents and royalties	272,356	3,050	0	0	0	0	275,406	630,211	U40	905,617	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	478,323	40,429	-1,049	42,983	124,346	10,160	695,192	26,768,406		27,463,598	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	47,856	0	0	890,716	0	938,572	3,934,645	B89	4,873,217	27
28	Community development block grants	0	551,513	0	0	0	0	551,513	0	B50	551,513	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	599,369	0	0	890,716	0	1,490,085	3,934,645		5,424,730	33
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF AMES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		5,859,929					5,859,929		C46	5,859,929	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	25,902	0	0	534,000	0	559,902	0	C89	559,902	49
50	Iowa Department of Transportation	33,614	33,453	0	0	1,722,263	0	1,789,330	1,842,235	C89	3,631,565	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	Consolidated Payment	17,819	0	0	0	0	0	17,819	0	C89	17,819	54
55	Library Grant	56,051	13,385	0	0	0	0	69,436	0		69,436	55
56	FEMA	0	605,828	0	0	0	0	605,828	0		605,828	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	107,484	6,538,497	0	0	2,256,263	0	8,902,244	1,842,235		10,744,479	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	118,916	0	0	0	0	0	118,916	0	D89	118,916	64
65	Township contributions	0	0	0	0	0	0	0	33,221	D89	33,221	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	MPO	58,434	0	0	0	0	0	58,434	34,983	D89	93,417	67
68	Ames Community Schools	40,990	0	0	0	0	0	40,990	0		40,990	68
69	Iowa State University	0	0	0	48,324	0	0	48,324	4,597,204		4,645,528	69
70	Total local grants and reimbursements	218,340	0	0	48,324	0	0	266,664	4,665,408		4,932,072	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	325,824	7,137,866	0	48,324	3,146,979	0	10,658,993	10,442,288		21,101,281	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	9,545,244	A91	9,545,244	73
74	Sewer	0	0	0	0	0	0	0	7,362,156	A8Ø	7,362,156	74
75	Electric	0	0	0	0	0	0	0	59,365,279	A92	59,365,279	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	336,899	A6Ø	336,899	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	3,728,490	A81	3,728,490	79
80	Hospital	0	0	0	0	0	0	0	174,265,003	A36	174,265,003	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF AMES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	839,842	A94	839,842	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	1,155,478	A80	1,155,478	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	24,766	0	0	0	0	0	24,766	0	A89	24,766	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	1,503,656	0	0	0	0	0	1,503,656	0	A89	1,503,656	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	50,452	0	0	0	0	0	50,452	0	A44	50,452	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A5Ø	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	107,834	0	0	0	0	12,087	119,921	0	A03	119,921	98
99	Library charges	90,775	0	0	0	0	0	90,775	0	A89	90,775	99
100	Park, recreation, and cultural charges	1,164,651	0	0	0	0	0	1,164,651	216,066	A61	1,380,717	100
101	Animal control charges	17,407	0	0	0	0	0	17,407	0	A89	17,407	101
102	Other charges - <i>Specify</i>	50,962	0	0	0	0	0	50,962	0		50,962	102
103	Inspections	322,342	0	0	0	0	0	322,342	0		322,342	103
104	TOTAL CHARGES FOR SERVICE	3,332,845	0	0	0	0	12,087	3,344,932	256,814,457		260,159,389	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	199,150	0	199,150	0	U01	199,150	106
107	Section G - MISCELLANEOUS											107
108	Contributions	4,871	323,741	0	0	50,050	0	378,662	1,185,000	U99	1,563,662	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	92,082	0	0	0	0	0	92,082	882,634	U11	974,716	110
111	Fines	146,485	0	0	0	0	0	146,485	654,067	U30	800,552	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Reimbursements	107,274	0	0	0	0	0	107,274	2,073		109,347	114
115	Miscellaneous	31,897	107,335	0	0	11,588	0	150,820	612,778		763,598	115
116	Loan repayments	0	40,580	0	0	0	0	40,580	48,853		89,433	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	382,609	471,656	0	0	61,638	0	915,903	3,385,405		4,301,308	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF AMES					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	23,387,635	16,051,369	9,407	8,465,699	3,532,113	22,247	51,468,470	297,432,925		348,901,395	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	5,004,703	NR	5,004,703	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	8,171,120	1,993,491		842,900	80,731	0	11,088,242	1,992,466		13,080,708	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	117,055	0	0	117,055	0		117,055	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	8,171,120	1,993,491	0	959,955	80,731	0	11,205,297	6,997,169		18,202,466	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	31,558,755	18,044,860	9,407	9,425,654	3,612,844	22,247	62,673,767	304,430,094		367,103,861	132
133												133
134	Beginning fund balance July 1, 2013	8,960,988	13,959,716	-70,288	1,037,567	41,460,707	14,115	65,362,805	486,089,500		551,452,305	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	40,519,743	32,004,576	-60,881	10,463,221	45,073,551	36,362	128,036,572	790,519,594		918,556,166	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF AMES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	8,136,006	0	0	0	0	0	8,136,006		E62	8,136,006	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	6,030,496	0	0	0	0	0	6,030,496		E24	6,030,496	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	1,197,591	0	0	0	0	0	1,197,591		E66	1,197,591	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	348,269	32,396	0	0	0	0	380,665		E32	380,665	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	8,724	0	0	0	0	0	8,724		E89	8,724	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	15,721,086	32,396	0	0	0	0	15,753,482			15,753,482	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF AMES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	11,107	1,648,007	0	0	0	0	1,659,114		E44	1,659,114	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	731,103	0	0	0	0	0	731,103		E44	731,103	48
49	Traffic control safety — Current operation	75,750	839,096	0	0	0	0	914,846		E44	914,846	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	1,154,295	0	0	0	0	1,154,295		E44	1,154,295	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	20,258	0	0	0	0	0	20,258		E44	20,258	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	224,131	0	0	0	0	224,131		E81	224,131	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	145,399	0	0	0	0	0	145,399		E01	145,399	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	589,749	0	0	0	0	589,749		E89	589,749	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	983,617	4,455,278	0	0	0	0	5,438,895			5,438,895	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF AMES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	1,060,788	0	0	0	0	1,060,788		E79	1,060,788	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	1,060,788	0	0	0	0	1,060,788			1,060,788	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF AMES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	3,399,019	94,687	0	0	0	0	3,493,706		E52	3,493,706	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	1,166,303	0	0	0	0	0	1,166,303		E61	1,166,303	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	1,858,451	0	0	0	0	0	1,858,451		E61	1,858,451	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	126,703	0	0	0	0	0	126,703		E03	126,703	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	26,773	0	0	0	0	26,773		E61	26,773	135
136	Other culture and recreation	124,595	161,104	0	0	0	0	285,699		E61	285,699	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	6,675,071	282,564	0	0	0	0	6,957,635			6,957,635	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	67,311	1,517,819	0	0	0	0	1,585,130		E89	1,585,130	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	685,641	0	0	0	0	685,641		E50	685,641	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	639,218	0	0	0	0	0	639,218		E29	639,218	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	706,529	2,203,460	0	0	0	0	2,909,989			2,909,989	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF AMES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	539,782	147,192	0	0	0	0	686,974		E29	686,974	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	658,896	66,207	0	0	0	0	725,103		E23	725,103	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	339,471	0	0	0	0	0	339,471		E25	339,471	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	315,146	24,080	0	0	0	0	339,226		E31	339,226	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	364,736	30,314	0	0	0	0	395,050		E89	395,050	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	2,218,031	267,793	0	0	0	0	2,485,824			2,485,824	176
177	Section G — DEBT SERVICE	0	0	0	10,082,599	0	0	10,082,599			10,082,599	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	10,082,599	0	0	10,082,599			10,082,599	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Governmental capital projects	343,571	1,734,479	0	0	22,106,621	0	24,184,671			24,184,671	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	343,571	1,734,479	0	0	22,106,621	0	24,184,671			24,184,671	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	343,571	1,734,479	0	0	22,106,621	0	24,184,671			24,184,671	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	26,647,905	10,036,758	0	10,082,599	22,106,621	0	68,873,883			68,873,883	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF AMES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								5,497,034	E91	5,497,034	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							4,723,228	4,723,228	E80	4,723,228	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							49,917,658	49,917,658	E92	49,917,658	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							869,640	869,640	E60	869,640	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							3,851,511	3,851,511	E81	3,851,511	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							142,990,681	142,990,681	E36	142,990,681	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							8,869,683	8,869,683	E94	8,869,683	222
223	Purchase of land and equipment							152,844	152,844	G94	152,844	223
224	Construction							3,639,314	3,639,314	F94	3,639,314	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							478,686	478,686	E80	478,686	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF AMES					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								231,874	E89	231,874	238
239	Purchase of land and equipment							0	0	G89	0	239
240	Construction							0	0	F89	0	240
241												241
242	Enterprise Debt Service								7,679,044		7,679,044	242
243	Enterprise Capital Projects								16,644,188		16,644,188	243
244	Enterprise TIF Capital Projects							0	0		0	244
245	Internal service funds — <i>Specify</i>											245
246								0	0		0	246
247								0	0		0	247
248								0	0		0	248
249								0	0		0	249
250								0	0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES							245,545,385			245,545,385	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	26,647,905	10,036,758	0	10,082,599	22,106,621	0	68,873,883	245,545,385		314,419,268	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	3,881,731	6,390,762		0	247,348	0	10,519,841	2,560,867		13,080,708	255
256	Internal TIF loans/repayments and transfers out	0	0	117,055	0	0	0	117,055	0		117,055	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	3,881,731	6,390,762	117,055	0	247,348	0	10,636,896	2,560,867		13,197,763	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	30,529,636	16,427,520	117,055	10,082,599	22,353,969	0	79,510,779	248,106,252		327,617,031	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	68,428	80,637	0	0	0	36,362	185,427			185,427	263
264	Restricted	0	14,034,387	0	380,622	22,719,582	0	37,134,591			37,134,591	264
265	Committed	0	1,462,032	0	0	0	0	1,462,032			1,462,032	265
266	Assigned	253,059	0	0	0	0	0	253,059			253,059	266
267	Unassigned	9,668,620	0	-177,936	0	0	0	9,490,684			9,490,684	267
268	Total Governmental	9,990,107	15,577,056	-177,936	380,622	22,719,582	36,362	48,525,793			48,525,793	268
269	Proprietary								542,413,342		542,413,342	269
270	Total ending fund balance June 30, 2014	9,990,107	15,577,056	-177,936	380,622	22,719,582	36,362	48,525,793	542,413,342		590,939,135	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	40,519,743	32,004,576	-60,881	10,463,221	45,073,551	36,362	128,036,572	790,519,594		918,556,166	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF AMES

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 99,202,171

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 2,554,832	29U \$ 0	39U \$ 303,404	49U \$ 2,251,428	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 93,233	
2. Sewer utility	19U 615,277	29U 0	39U 49,820	49U 565,457	49U 0	49U 0	49U 0	49U 0	I89 16,964	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I92 0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I93 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
Other-Specify	19U	29U	39U	49U	49U	49U	49U	49U	I89	
9. Hospital	19U 89,085,000	29U 0	39U 2,755,000	49U 0	49U 0	49U 86,330,000	49U 0	49U 0	I89 3,869,900	
General Obligation	19U 65,894,891	29U 0	39U 7,671,776	49U 58,223,115	49U 0	49U 0	49U 0	49U 0	I89 1,815,014	
Resource Recovery	19U 1,320,000	29U 0	39U 100,000	49U 1,220,000	49U 0	49U 0	49U 0	49U 0	I89 32,390	
SRF Loans	19U 3,788,619	29U 5,004,703	39U 128,000	49U 0	49U 0	49U 0	49U 8,665,322	49U 0	I89 20,300	
Hospital Notes	19U 1,611,285	29U 0	39U 1,042,768	49U 0	49U 0	49U 0	49U 568,517	49U 0	I89 0	
City Loans	19U 379,331	29U 0	39U 160,048	49U 0	49U 0	49U 0	49U 219,283	49U 0	I89 0	
Total long-term debt	165,249,235	5,004,703	12,210,816	62,260,000	0	86,330,000	9,453,122	5,847,801		

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	3,536,735,367	x .05 = \$	176,836,768

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$	0	338,461,850	353,966,976	
	557,635	14,947,491				

REMARKS

V98

FORM F-66(IA-2) (6-11-2014)

Page 13